

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13–1026.

An employee or officer of the State, a county, or a municipal corporation who negligently fails to perform a duty or to do any act required under this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000.

[\[Previous\]](#)[\[Next\]](#)